

(1) Number of pages _____

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MADRAS RECORD OFFICE

Government of Madras

Public works

DEPARTMENT

G.O. No.	1730	Press
B.P. No.		Mis.
13-14		
Dated	4. 7.	18 1.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
4th July 1873.*

No. 73. Read the following letter from T. MOSS, Esq., Officiating Controller of Public Works Accounts, to Colonel G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Fort St. George, 22nd May 1873, No. 601:—

I HAVE the honour to acknowledge the receipt of Government Order No. 1,312 of the 12th instant, which refers to the south groyne in the Cocanada river, and requires me to report whether it is possible to remedy the defect in departmental returns which led to a grave mistake (the commencement of work expressly disallowed) passing undetected by this office.

2. The subject being one which came before me a short time back in connection with another matter, I am prepared to give an opinion, as required by Government, and to propose a remedy. Curiously enough the remedy lies in the observance of orders issued by the Madras Government, but not followed. On this point I shall write further after indicating the course that should have been followed by this office on receipt of G. O., No. 1,938, of the 14th August 1872, and which, if followed, would have led to early discovery of the mistake made in connection with the Cocanada river works.

3. In the orders of 14th August 1872, above mentioned, one portion only of a large project was sanctioned. Such being the case, this office should not have passed any expenditure without first obtaining an abstract of the sanctioned portion of the estimate. The abstract in this case should have been headed—

“Constructing a training wall along the south bank of the Cocanada river from the iron bridge to the sea groynes;”

and while this office would thus have had a clear definition of the work, that definition would have prominently kept before the Range Officer the nature of the work that had been sanctioned. Moreover, the abstract, in showing the items and quantities of work sanctioned, would have guided this office in rejecting or accepting the charges made in the Progress Reports.

4. Instead, however, of the above course being followed, the work was erroneously described in the Progress Report as—

“Improving south groynes and dredging Cocanada harbour;”

and there was no abstract of estimate by which comparison could have been made between items of work sanctioned and those being carried out.

5. It will now be appropriate to refer to the orders of the Madras Government, which I have mentioned in my second paragraph as existing, but not followed. The Orders are No. 1,524 of the 5th June 1865 and No. 1,950 of the 11th July following, and I may observe that from the papers printed with Order No. 769 of the 11th March 1873, it seems clear that Lieutenant-Colonel A. S. Moberly, R.E., recognized the right of the Controller of Public Works Accounts to call for abstracts of estimates, a privilege which I am sorry to find has lapsed, for during my service in the department I have had ample proof of the good resulting from the Controller's ability to give timely notice of deviations (higher rates and additional work), which deviations, if continued, would most certainly cause objectionable excesses over sanctioned estimates; indeed, I have no hesitation in saying that this is about the most important part of a Controller's duty—the neglect of which will lead to disagreeable surprises like that referred to in G. O., No. 769, of the 11th March 1873.

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6. As my office can produce nothing to show that the orders issued by the Madras Government in 1865 (for the submission to the Controller of abstracts of estimates) were subsequently cancelled, I conclude that the insufficiency and consequent inability of the Office Establishment to make use of the abstracts of estimates, led to the discontinuance of those documents. My opinion, that the orders have not been cancelled, seems to be borne out by the fact that abstracts of estimates continue to be furnished by a few officers, as also by the fact that the

* Section II., paragraph 23.

† A copy of this form is enclosed for ready reference.

Madras Manual* of Accounts and the form (C. C.) of Progress Report remain unaltered. The details required in columns 11 to 14 of the Progress Report†

are perfectly useless to this office, it being impossible, in the absence of abstracts of estimates, to tell whether the rates and items of work as sanctioned in estimates are being adhered to in actual construction. It is much to be regretted that Range Officers have, for years, supplied details which are of no use in this office, and therefore, if the present arrangement is to be continued, I beg to recommend that those officers be instructed to omit such details in the Progress Reports submitted to this office. I must however here state that the practice now followed in this office was in force before 1868, when Mr. Brock assumed charge.

7. Having, in connection with this subject, seen the correspondence which passed between the Government of India and the Government of Madras relative to the duty of the Controller of Public Works Accounts in respect to rates, I am induced to make a few remarks which I believe will remove a wrong impression, or view, of the matter. Any way, I write in good faith and with the experience gained in other parts of India, and, therefore, trust that I shall not be judged as in any way opposing the Government of Madras. What I wish to point out is that the functions of the Controller in respect to rates have been misunderstood. It was never intended that Controllers of Public Works Accounts should exercise check on rates in the sense in which Superintending (District) Engineers should check and scrutinize them. A Superintending (District) Engineer would go to the root of the matter and work out, in detail, the cost of labour and materials necessary for a given quantity (say 100 cubic feet) of work, while the Controller would do nothing more than give an opinion on the sufficiency of rates assumed in fresh or new estimates; his opinion being based on the actual cost of similar items of work in the same or adjoining range. There is no doubt that estimates are often framed on insufficient rates which at the time the Engineer has thought it possible to work within; and in such cases excesses over the sanctioned amount of estimate necessarily follows, to the annoyance of Government and to the deep regret of the well-meaning Engineer, who *hoped* but failed to carry out the work as cheaply as was estimated. Surely it would be proper to let the rates of estimates be those at which similar work has *actually* been done, and if so who better able than the Controller to tell the rates as actually paid and as entered in the accounts rendered to him? Better that the Engineer should have the opportunity and the credit of reducing rates hitherto prevailing, by working on a fair and reliable estimate, than that he should be exposed to censure by failure to carry out work on insufficiently assumed rates. It has been urged in this Presidency that the

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Controller not being necessarily an Engineer, should have nothing to do with rates, but I trust I have shown that his usefulness in respect to rates is not in actually fixing and checking them, but in being able, from his records, to give reliable data to guide the Engineer in framing, and the Government in sanctioning, estimates. Viewed from another point, it will surely be admitted that if the Controller receives accounts in the complete shape in which they should be rendered, together with abstracts of estimates, he will always be able, even though not an Engineer, to warn the officers concerned of impending excess over sanctioned estimates.

No. 74.

ORDER THEREON, 4th July 1873, No. 1,730.

ACCOUNT, No. 5.

THE practice of supplying the Controller with abstract estimates which was ordered in the year 1865, but apparently

fell into disuse before 1868, does not appear to be one that need be universally revived on account of its practical utility, otherwise the Controller would doubtless not have suffered his right to them to be ignored. To aid in obviating such mistakes as that which occasioned the reference to the Controller, made in paragraph 4 of G. O., No. 1,312, of 12th May, it will suffice that the abstract estimates sanctioned by Government orders in the Public Works Department be remitted to the Controller's office for his information.

2. The subject of check of rates by the Controller is not one which the Government desired to discuss when making the reference in question.

(True Extract.)

Colonel, R.E.,

Secretary to Government.

To the Controller of Public Works Accounts.
To District Engineers.
To the Special Executive Engineer, Wynaad.
" Consulting Architect.
To Inspecting Engineers.
To the Chief Engineer for Irrigation.

Exd. S. T. Austin.

Spare Copies.

Office of the Controller of
Public Works Accounts
Fort Saint George, 21st May 1873.

N^o 681

From

The Offg. Controller of P.W. Accounts

To,

The Secretary to Government,
Public Works Department,
Fort Saint George.

Sir,

I have the honor to
acknowledge the receipt of
Government Order N^o 1312
of the 12th instant which
refers to the South Groyne
in the Coanada River
and requires me to
report whether it is possi-
ble to remedy the defect
in

in departmental returns which led to a grave mistake (the commencement of work expressly disallowed) passing undetected by this office. -

2. The subject being one which came before me a short time back in connexion with another matter, I am prepared to give an opinion as required by Government and to propose a remedy. - Curiously enough, the remedy lies in the observance of orders issued by the Madras Government, but not

72
not followed. - On this point I shall write further after indicating the course that should have been followed by this Office on receipt of G. O. No. 1938 of the 11th August 1872 and which if followed, would have led to early discovery of the mistake made in connexion with the Coenader River Works. -

3. In the orders of 11th August 1872, above mentioned, one portion only of a large project was sanctioned. - Such being the case, this Office should not

not have passed any expenditure without first obtaining an abstract of the sanctioned portion of the Estimate. The abstract in this case should have been headed

"Constructing a training Wall along the South bank of the Coanada river from the Iron Bridge to the Sea Groynes"

and while this office would thus have had a clear definition of the work, that definition would have prominently kept before the Range officer the nature

nature of the work that had been sanctioned. Moreover, the Abstract, in showing the items and quantities of work sanctioned, would have guided this Office in rejecting or accepting the charges made in the Progress Reports.

4. Instead however of the above course being followed, the work was erroneously described in the Progress Report as

"Improving South Groynes and dredging Coanada Harbour"

and there was no Abstract of Estimate by which comparison

Comparison could have been made between items of work sanctioned and those being carried out.

It will now be appropriate to refer to the orders of the Madras Government which I have mentioned in my 2nd Para as existing but not followed. The orders are No. 1524 of the 5th June 1865 and No. 1950 of the 11th July following, and I may observe that from the papers printed with order No. 769 of the 11th March 1873 it seems clear that Lieutenant Colonel A.

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indeed, I have no hesitation in saying, that this is about the most important part of a Controller's duty the neglect of which will lead to disagreeable surprises like that referred to in G. O. No. 769 of the 11th March 1873.

As my office can produce nothing to show that the orders issued by the Madras Government in 1865 (for the submission to the Controller of Abstracts of Estimates) were subsequently cancelled, I conclude that the insufficiency and

Section II
para 33.

and consequent inability of the Office Establishment to make use of the Abstracts of Estimates, led to the discontinuance of those documents. My opinion that the orders have not been cancelled seems to be borne out by the fact that Abstracts of Estimates continue to be furnished by a few officers, as also by the fact that the Madras Manual of Accounts and the form (C.C) of Progress Report remain unaltered. The details required in Columns

11 to 14 of the Progress Report
are perfectly useless to this
Office, it being impossible,
in the absence of Abstracts
of Estimates, to tell whether
the rates and items of
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to in actual construction.
It is much to be regretted
that Range Officers have
for years supplied details
which are of no use in
this Office and therefore,
if the present arrangement
is to be continued, I beg
to recommend that those
officers be instructed to
omit

* Note.
* A copy of
this form is
enclosed for
ready reference.

150 6
omit such details in the
Progress Reports submitted
to this Office. I must
however here state that
the practice now followed
in this Office was in
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make a few remarks which I believe will remove a wrong impression or view of the matter. Any way, I write in good faith and with the experience gained in other parts of India and therefore trust that I shall not be judged as in any way opposing the Government of Madras. What I wish to point out is that the functions of the Controller in respect to rates have been misunderstood. It was never intended that Controllers of Public Works Accounts should

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should exercise check on rates in the sense in which Superintending (District) Engineers should check and scrutinize them. A Superintending (District) Engineer would go to the root of the matter and work out in detail, the cost of labor and materials necessary for a given quantity (say 100 Cubic feet) of work, while the Controller would do nothing more than give an opinion on the sufficiency of rates assumed in fresh or new Estimates; his opinion

opinion being based on the actual cost of similar items of Work in the same or adjoining Range. There is no doubt that Estimates are often framed on insufficient rates which, at the time, the Engineer ^{has} thought it possible to work within, and in such cases, excesses over the sanctioned amount of Estimate necessarily follows to the annoyance of Government and to the deep regret of the well meaning Engineer who hoped but failed to carry out the work as cheaply as was estimated

199 8
estimated. Surely it would be proper to let the rates of Estimates be those at which similar work has actually been done, and if so, who better able than the Controller to tell the rates as actually paid and as entered in the accounts rendered to him? Better that the Engineer should have the opportunity and the credit of reducing rates hitherto prevailing, by working on a fair and reliable Estimate than that he should be exposed to censure by failure to carry

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that the Controller not being
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which they should be
rendered together with
Abstracts of Estimates, he
will always be able, even
though not an Engineer,
to warn the Officers con-
cerned, of impending excess
over sanctioned Estimates.

I have the honor to be,
Sir,

Your most obedient Servant,

[Signature]

Offg. Controller of P.W. Accounts

[Signature]

P. 1873 Sept
No. 3055
From the
The Offg Controller of
Public Works Account
Madras

To
The Secretary to Government
Public Works Department
Fort St. George

Dated 22nd
Recd 23rd } May 1873.

Enclosure One

N. 601

Submits report on
the possibility of remedying
the defect in departmental
Returns which led to an
error in the prosecution
of a work in connection
with the Co Canada River
South Groyne, which
had been ordered to
be stopped.

No 1730-4th July 73-

No 73

sent to Secy 23 May 73

239/10
1730 P. W. D.

Pro: of the Madras Govt.

Read the following:-

in the presence of
Mr. Secy } N. 601 of 22nd May 73/
Mr. Secy }

The practice of
supplying the Controller
with abstract Estimates
which was ordered
in the year 1865, but
apparently fell into
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does not appear to be
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on account of its
practical utility;

otherwise the Controller
would doubtless not
have suffered his
right to them to be
ignored. To aid in
obviating such mis-
takes as that which
occasioned the reference
to the Controller made
in para 4 of L. O. No.
1312 of 12th May, it will
suffice that the Abstract
Estimates sanctioned
by Government Or-
ders in the Public
Works Department
be remitted to the
Controller's office for
his

his information -

The subject of
check of rates by the
Controller is not one
which the Government
desired to discuss
when making the
reference in question.
~~The Controller.~~

G.M.W.

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Conto ✓
Dt. Engineer ✓
Spl. En. Engineer Wynand ✓
Eng. Architect ✓
S. En. Engineer ✓
Ch. Engineer for Light ✓

Dated 16/7/73.

Pr 3055

Colt. of 1873

PUBLIC WORKS.

The Controller of Public
Works Accounts

Date

Month

Day /

4 July 1750.

Nos 7374

Cocanada River South

Prayne. Passing orders
in letter from the
Controller of P.M. Accts.

Referring to the subject
of the construction of the
Cocanada River South

Prayne & referring to
deviations regarding
check of rates.

N = 73.74.